

REFERENCE TITLE: tax credit; citizenship expenses

State of Arizona
House of Representatives
Forty-seventh Legislature
Second Regular Session
2006

HB 2847

Introduced by
Representatives Sinema, Downing, Prezelski: Alvarez, Bradley, Burton
Cahill, Gallardo, Garcia M, Kirkpatrick, Lopes, Lopez L, Lujan, McCune
Davis, Miranda B, Tom

AN ACT

AMENDING SECTION 43-222, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2005, CHAPTER 12, SECTION 1, CHAPTER 264, SECTION 1, CHAPTER 316, SECTION 2 AND CHAPTER 317, SECTION 10; REPEALING SECTION 43-222, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2005, CHAPTER 292, SECTION 1; AMENDING TITLE 43, CHAPTER 10, ARTICLE 5, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-1085; RELATING TO INDIVIDUAL INCOME TAX CREDITS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 43-222, Arizona Revised Statutes, as amended by
3 Laws 2005, chapter 12, section 1, chapter 264, section 1, chapter 316,
4 section 2 and chapter 317, section 10, is amended to read:

5 43-222. Income tax credit review schedule

6 Each year the joint legislative income tax credit review committee
7 shall review the following income tax credits:

8 1. In 2005, sections 43-1087, 43-1088 and 43-1175.

9 2. In 2006, sections 43-1073, 43-1089, 43-1089.01, 43-1089.02,
10 43-1090, 43-1176 and 43-1181.

11 3. In 2007, sections 43-1077, 43-1078, 43-1079, 43-1080, 43-1165,
12 43-1166, 43-1167 and 43-1169.

13 4. In 2008, sections 43-1074.01, 43-1081, 43-1168, 43-1170 and
14 43-1178.

15 5. In 2009, sections 43-1076, 43-1081.01, 43-1083, 43-1084, 43-1162
16 and 43-1170.01.

17 6. In 2010, sections 43-1075, ~~and 43-1163.~~

18 ~~7. In 2010, sections 43-1079.01, and 43-1090.01, 43-1163, 43-1167.01~~
19 AND 43-1182.

20 8. 7. In 2011, section SECTIONS 43-1074.02 AND 43-1085.

21 Sec. 2. Repeal

22 Section 43-222, Arizona Revised Statutes, as amended by Laws 2005,
23 chapter 292, section 1, is repealed.

24 Sec. 3. Title 43, chapter 10, article 5, Arizona Revised Statutes, is
25 amended by adding section 43-1085, to read:

26 43-1085. Credit for citizenship expenses: definition

27 A. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2006, A
28 CREDIT IS ALLOWED AGAINST THE TAXES IMPOSED BY THIS TITLE FOR THE AMOUNT OF
29 QUALIFIED CITIZENSHIP EXPENSES INCURRED BY A TAXPAYER IN THIS STATE WHO
30 APPLIES FOR UNITED STATES CITIZENSHIP, BUT NOT EXCEEDING TWO HUNDRED DOLLARS.

31 B. IF THE ALLOWABLE TAX CREDIT EXCEEDS THE TAXES OTHERWISE DUE UNDER
32 THIS TITLE ON THE CLAIMANT'S INCOME, OR IF THERE ARE NO TAXES DUE UNDER THIS
33 TITLE, THE TAXPAYER MAY CARRY THE AMOUNT OF THE CLAIM NOT USED TO OFFSET THE
34 TAXES UNDER THIS TITLE FORWARD FOR NOT MORE THAN FIVE CONSECUTIVE TAXABLE
35 YEARS' INCOME TAX LIABILITY.

36 C. FOR THE PURPOSES OF THIS SECTION, "QUALIFIED CITIZENSHIP EXPENSES"
37 MEANS EXPENSES INCURRED BY THE TAXPAYER WHEN APPLYING FOR UNITED STATES
38 CITIZENSHIP, INCLUDING CITIZENSHIP APPLICATION FEES AND COURSE FEES FOR
39 ENGLISH LANGUAGE CLASSES.

40 Sec. 4. Purpose

41 Pursuant to section 43-223, Arizona Revised Statutes, the legislature
42 enacts section 43-1085, Arizona Revised Statutes, as added by this act, to
43 offset the expenses incurred by individuals who apply to become United States
44 citizens.